

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	710.0	703.0	710.0
On Roll Regular Shared-Time		38.0	0.0
On Roll Special Ed Full-Time	109.0	103.0	111.0
On Roll Subtotal	819.0	844.0	821.0
In Private School Placements	1.0	3.0	0.0
Sent to Other Districts Special Ed	2.0	1.0	4.0
Received	23.0	33.5	4.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,354,178	11,486,749	12,336,561
	Total Tuition	10-1300	0	100,000	127,216
	Rents and Royalties	10-1910	0	15,500	12,500
	Unrestricted Miscellaneous Revenues	10-1XXX	287,588	23,000	10,784
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Total Revenues from Local Sources		11,641,766	11,626,749	12,488,561
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	102,504	111,744	111,744
	Extraordinary Aid	10-3131	143,351	0	0
	Categorical Special Education Aid	10-3132	487,951	607,272	607,272
	Equalization Aid	10-3176	128,197	128,197	128,197
	Categorical Security Aid	10-3177	64,088	64,088	64,088
	Adjustment Aid	10-3178	741,581	594,598	511,542
	PARCC Readiness Aid	10-3181	8,005	0	0
	Per Pupil Growth Aid	10-3182	8,005	0	0
	Professional Learning Community Aid	10-3183	7,770	0	0
	Other State Aids	10-3XXX	5,910	0	0
	Total Revenues from State Sources		1,697,362	1,505,899	1,422,843
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,089,907	820,503
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	183,938
	Withdrawal from Maintenance Reserve	10-310	0	123,900	40,000
	Adjustment for Prior Year Encumbrances		0	17,268	0
	Actual Revenues (Over)/Under Expenditures		329,500	0	0
General Fund Revenues	Total Operating Budget		13,668,628	14,363,723	14,955,845
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	37,514	0	0
	Total Revenues from Local Sources	20-1XXX	37,514	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	1,985	4,967	3,850
	Total Revenues from State Sources		1,985	4,967	3,850

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	61,489	53,825	50,000
	Title II	20-4451-4455	21,368	16,500	0
	Title IV	20-4471-4474	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	190,923	175,110	145,000
	Other	20-4XXX	18,000	7,090	8,000
	Total Revenues from Federal Sources			301,780	252,525
Special Revenue Fund Revenues	Total Grants and Entitlements		341,279	257,492	206,850
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	0	40,000	207,156
	Total Revenues from Local Sources		0	40,000	207,156
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	5,444
	Total Local Repayment of Debt		0	40,000	212,600
Debt Service Fund Revenues	Total Repayment of Debt		0	40,000	212,600
All Fund Revenues	Total Revenues/Sources		14,009,907	14,661,215	15,375,295
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,009,907	14,661,215	15,375,295

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,153,696	4,348,215	4,534,611
	Special Education-Instruction	11-2XX-100-XXX	1,239,046	1,339,334	1,358,284
	Basic Skills/Remedial-Instruction	11-230-100-XXX	329,597	243,097	215,046
	Bilingual Education-Instruction	11-240-100-XXX	0	25,551	29,242
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	22,585	35,319	57,520
	School-Sponsored Athletics-Instruction	11-402-100-XXX	70,294	84,774	60,207
	Before/After School Programs	11-421-XXX-XXX	4,370	3,500	4,050
	Summer School	11-422-XXX-XXX	3,006	6,300	0
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	20,000	32,418
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	128,766	211,506	257,192
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	59,253	64,417	58,181
	Undistributed Expenditures-Health Services	11-000-213-XXX	146,183	158,739	164,803
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	366,867	354,621	371,314
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	290,676	371,333	414,556
	Undistributed Expenditures-Guidance	11-000-218-XXX	128,650	145,929	153,128
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	380,445	385,071	399,414
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	83,466	151,742	144,573
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	88,776	89,604	91,929
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	10,715	38,905	19,820
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	409,286	422,090	438,917
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	397,483	441,938	393,462
	Undistributed Expenditures-Central Services	11-000-251-XXX	242,337	257,361	258,800
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	202,885	195,336	211,200
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,486,167	1,486,831	1,454,101
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	103,548	116,900	121,400
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,937,586	3,284,723	3,402,330
	Total Undistributed Expenditures		7,463,089	8,177,046	8,355,120
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	500
General Fund Current Expenses	Total General Current Expense		13,285,683	14,283,636	14,646,998

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	35,316	58,001	17,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	347,629	21,086	290,347
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		382,945	80,087	308,847
General Fund Expenses and Transfers	General Fund Grand Total		13,668,628	14,363,723	14,955,845
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	37,514	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	600	1,015	750
	Nonpublic Nursing Services	20-XXX-XXX-XXX	172	1,843	1,500
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,213	684	600
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	1,425	1,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,985	4,967	3,850
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	61,489	53,825	50,000
	Title II	20-XXX-XXX-XXX	21,368	16,500	0
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	190,923	175,110	145,000
	Other	20-XXX-XXX-XXX	18,000	7,090	8,000
	Total Federal Projects	20-XXX-XXX-XXX	301,780	252,525	203,000
Special Revenue Fund Expenses	Total Special Revenue Funds		341,279	257,492	206,850
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	40,000	212,600
	Total Debt Service Funds		0	40,000	212,600
All Fund Expenses	Total Expenditures/Appropriations		14,009,907	14,661,215	15,375,295
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,009,907	14,661,215	15,375,295

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	525,214	439,354	440,354	257,416
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	341,033	343,442	220,042	180,542
	Legal Reserve	1,546,526	1,254,257	620,503	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	504,762	873,747	482,594	282,594
	Repayment of Debt	0	0	5,444	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,079	\$15,919	\$17,371	\$16,915	\$17,379
Total Classroom Instruction	\$9,037	\$9,315	\$10,155	\$9,829	\$10,215
Classroom-Salaries and Benefits	\$8,656	\$8,933	\$9,745	\$9,433	\$9,832
Classroom-General Supplies and Textbooks	\$319	\$277	\$309	\$296	\$259
Classroom-Purchased Services	\$62	\$106	\$101	\$100	\$124
Total Support Services	\$2,450	\$2,496	\$2,902	\$2,831	\$2,948
Support Services-Salaries and Benefits	\$2,273	\$2,303	\$2,653	\$2,558	\$2,677
Total Administrative Costs	\$1,725	\$1,917	\$2,026	\$2,014	\$2,003
Administration Salaries and Benefits	\$1,293	\$1,499	\$1,571	\$1,532	\$1,519
Total Operations and Maintenance of Plant	\$1,726	\$2,041	\$2,092	\$2,049	\$2,024
Operations and Maintenance-Salaries and Benefits	\$817	\$876	\$921	\$905	\$923
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$126	\$149	\$196	\$192	\$189
Total Equipment Costs	\$22	\$43	\$72	\$70	\$21
Legal Costs	\$93	\$91	\$62	\$82	\$91
Employee Benefits as a percentage of salaries*	33.16%	35.24%	37.57%	37.51%	37.77%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2018-19 revised appropriations and the 2019-20 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	MRHS shared services	0
Municipal/Public Works	City of Linwood for Snow Removal	0
Nursing Services	Co-op provides non public services	0
Purchasing	Belong to ACES, ED Data, MRESCP, Hundertdon, and Camden purch Cooperatives and etc	0
Transportation Services, including Fuel	MRHS and ACSSD	0

Estimated Tax Rates

Municipality	Category	Amount
Linwood	(A) General Fund School Levy	11,911,655
	(D) Total School Levy	12,123,298
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	938,248,800
	(H) Estimated Equalized Valuation (as of 10/01/18)	896,277,180
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2696
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2921
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3290
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3526

Employee Contract List for District

Name	Category	Measure
Pruitt, Brian	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$142,800
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$6,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$922
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,923
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum at 20 days per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Pruitt, Brian	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Weeks, Tei	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$113,748
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Weeks, Tei	Total Allowances Amount	\$1,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$172
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,692
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Benefit
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 20 days per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	